

B26 (Official Form 26) (01/14)

United States Bankruptcy Court  
Eastern District of Missouri  
In re Timothy M. Roewet Case No. 17-47469  
Lona S. Roewe  
Debtor Chapter 11

**PERIODIC REPORT REGARDING VALUE, OPERATIONS AND PROFITABILITY OF  
ENTITIES IN WHICH THE ESTATE OF [NAME OF DEBTOR]  
HOLDS A SUBSTANTIAL OR CONTROLLING INTEREST**

This is the report as of 11/22/17 on the value, operations and profitability of those entities in which the estate holds a substantial or controlling interest, as required by Bankruptcy Rule 2015.3. The estate of [Name of Debtor] holds a substantial or controlling interest in the following entities:

Name of Entity	Interest of the Estate	Tab #
<u>DAC, DAC.</u>	<u>100%</u>	

This periodic report (the "Periodic Report") contains separate reports ("Entity Reports") on the value, operations, and profitability of each entity listed above.

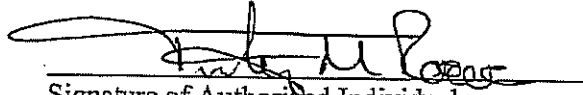
Each Entity Report shall consist of three exhibits. Exhibit A contains a valuation estimate for the entity as of a date not more than two years prior to the date of this report. It also contains a description of the valuation method used. Exhibit B contains a balance sheet, a statement of income (loss), a statement of cash flows, and a statement of changes in shareholders' or partners' equity (deficit) for the period covered by the Entity Report, along with summarized footnotes. Exhibit C contains a description of the entity's business operations.

**THIS REPORT MUST BE SIGNED BY A REPRESENTATIVE OF THE TRUSTEE OR DEBTOR IN  
POSSESSION.**

The undersigned, having reviewed the above listing of entities in which the estate of [Debtor] holds a substantial or controlling interest, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that the listing is complete, accurate and truthful to the best of his/her knowledge.

B26 (Official Form 26)– Cont.

Date: 1/19/18

  
\_\_\_\_\_  
Signature of Authorized Individual  
Timothy M. Rowe  
\_\_\_\_\_  
Name of Authorized Individual  
President  
\_\_\_\_\_  
Title of Authorized Individual

[If the Debtor is an individual or in a joint case]

Signature(s) of Debtor(s) (Individual/Joint)

\_\_\_\_\_  
Signature of Debtor  
Lora Sue Rowe  
\_\_\_\_\_  
Signature of Joint Debtor

B26 (Official Form 26)- Cont.

**Exhibit A**  
**Valuation Estimate for [Name of Entity]**

[Provide a statement of the entity's value and the value of the estate's interest in the entity, including a description of the basis for the valuation, the date of the valuation and the valuation method used. This valuation must be no more than two years old. Indicate the source of this information.]

Value is \$923,330.00 for our equipment and \$521,000.00  
for DAC's Autos for a total of \$1,444,330.00. The  
equipment was appraised on June 26<sup>th</sup> & 27<sup>th</sup> 2014  
and the report was completed on 8.1.14 from  
AT&E Appraisal. DAC's inventory was  
\$1,365,763.74 on 11/1/17 with accounts  
receivable of \$336,000.00. We had  
approximately \$20,500.00 in our bank accounts  
for a total value of \$3,166,593.74.  
Inventory is valued at cost. DAC owns 100%  
of all assets less bank's lending interest.  
Tim & Lorena Rorer own 100% of DAC.

**2017 Consolidated Income Statement**

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January 1, 2017 through June 30, 2017

CODE	DESCRIPTION	CONSOLIDATED	% SALES
<b>SALES</b>			
40900	Sales - Covers	9,229.00	0.77%
40920	Sales - Magnets	142,924.75	11.92%
40930	Sales - Map	-	0.00%
40940	Sales - Memo Board	138,845.75	11.58%
40950	Sales - Magnetic Pouch	-	0.00%
40955	Sales - Economic Br	-	0.00%
40960	Sales - Stuffer Charge	948.75	0.08%
40970	Sales - Business Cards	-	0.00%
40987	Sales - Sales Screen Crg	939.50	0.08%
40990	Sales - Dist Products	3,947.50	0.33%
40999	Sales - SMT	34,323.46	2.86%
41000	Sales - WPG	103,809.62	8.66%
42000	Sales - Hazel	426,825.18	35.61%
43000	Sales - The Leather Source	114,643.55	9.56%
44000	Sales - Laser Specialties	121,766.92	10.16%
45000	Sales - Chapparal	7,692.71	0.64%
41600	Sales - Bags	37,713.04	3.15%
41700	Sales - AAFES	22,345.16	1.86%
41800	Sales - Freight Out Billed	46,437.25	3.87%
41850	Sales - Other	939.77	0.08%
<b>TOTAL SALES</b>		<b>1,213,331.88</b>	<b>101.22%</b>
<b>RETURNS</b>			
49000	Cancelled Contract/ Refund	(3,437.28)	-0.29%
49010	Returns & Allowances	-	0.00%
49020	Contract Credits	-	0.00%
49030	Cash Sales Discount	(5,440.00)	-0.45%
49035	Coupon Discount	-	0.00%
49040	Cash Discount. Non Approved	(2,294.00)	-0.19%
49045	Rebates	-	0.00%
49050	Ad Layout Credit	(3,200.00)	-0.27%
49060	Customer Refunds /overpaid	(239.16)	-0.02%
<b>TOTAL RETURNS</b>		<b>(14,610.44)</b>	<b>-1.22%</b>
<b>TOTAL INCOME</b>		<b>1,198,721.45</b>	<b>100.00%</b>
<b>COST GOODS SOLD</b>			
51200	Cost - Covers	3,045.57	0.25%
51220	Cost - Magnets	50,023.14	4.17%
51240	Cost - Maps	-	0.00%
51260	Cost - Memo Boards	64,897.20	5.41%
51280	Cost - Magnetic Pouch	-	0.00%
51300	Cost - Economic Brochure	-	0.00%
51320	Cost - Dist Products	2,789.00	0.23%
51340	Cost - Other	-	0.00%
52000	Cost - Printing	1,243.75	0.10%
51380	Postage	19,743.75	1.65%
51400	COGS - WPG	36,333.37	3.03%
51450	COGS - Hazel	169,589.22	14.15%
51500	COGS - Leather	65,897.58	5.50%
51550	COGS - Laser	42,618.42	3.56%
51600	COGS - Chapparal	5,000.26	0.42%
51601	COGS - Bags	28,284.78	2.36%
51650	COGS - SMT	14,392.83	1.20%
51700	Inventory Variance	17,152.20	1.43%
51750	Rebates	5,143.95	0.43%
<b>TOTAL COST GOODS SOLD</b>		<b>526,155.01</b>	<b>43.89%</b>
<b>Gross Profit</b>		<b>672,566.44</b>	<b>56.11%</b>

PRODUCTION COST		Pg 5 of 20
53130 Laser Gas		0.00%
53140 Freight Out - Paid	33,124.12	2.76%
53150 Freight Expense In	22,194.04	1.85%
53160 Postage Bulk Mailing	-	0.00%
53170 Purchase Discounts	-	0.00%
53180 Imprinting Dies	6,394.50	0.53%
53190 Imprint Dies - Related Exp	-	0.00%
53195 Production Dies	762.65	0.06%
53200 Salaries - Management	32,195.37	2.69%
53300 Salaries - Production	11,622.20	0.97%
53400 Direct Labor	112,897.23	9.42%
<b>TOTAL PRODUCTION COST</b>	<b>219,190.11</b>	<b>18.29%</b>
<b>TOTAL COGS / PRODUCTION</b>	<b>745,345.11</b>	<b>62.18%</b>
<b>NET GROSS PROFIT</b>	<b>453,376.33</b>	<b>37.82%</b>
FACTORY OVERHEAD		
56200 Office Supplies	1,944.71	0.16%
56300 Art Supplies	729.00	0.06%
56400 Manufacturing Supplies	2,213.61	0.18%
56500 Packaging Supplies	11,392.50	0.95%
56600 Printing Expense	-	0.00%
56700 Misc, Equipment	-	0.00%
56800 Electric Expense	95,518.36	7.97%
56850 Elec. Income Magnet	(60,286.77)	-5.03%
56870 Utilities Gas	-	0.00%
56900 Water/Sewer Expense	3,713.86	0.31%
57000 Trash Expense	2,109.00	0.18%
57100 Rent - Building	92,224.50	7.69%
57200 Equipment Lease	545.55	0.05%
57300 Repairs & Maint - Building	9,448.50	0.79%
57400 Repairs & Maint - Equip	2,293.61	0.19%
57500 Misc. Factory Expense	-	0.00%
<b>TOTAL FACTORY OVERHEAD</b>	<b>161,846.42</b>	<b>13.50%</b>
SELLING EXPENSE-OUT		
60200 Overwrite Commissions		0.00%
60220 Commissions Paid	93,765.21	7.82%
60240 Reclaims	(1,624.10)	-0.14%
60260 Monthly Bonus Commissions	5,992.72	0.50%
60280 Delivery Bonus	4,354.00	0.36%
62300 Hiring Bonus	-	0.00%
60320 Sales Incentive	640.00	0.05%
60340 Lodging - Sales Meetings	-	0.00%
60360 Housing Sales Reps	-	0.00%
60400 Housing - Improvements	-	0.00%
60440 Housing - Maint	-	0.00%
60500 Spouse Bonus	-	0.00%
60520 Sales Meeting Misc	64.00	0.01%
60540 Convention	-	0.00%
60550 Def comp disp.	933.26	0.08%
60600 Advertising	300.00	0.03%
<b>TOTAL SELLING EXPENSE-OUT</b>	<b>104,425.08</b>	<b>8.71%</b>
SELLING EXPENSE-IN		
61000 Advertising	2,773.60	0.23%
61020 Commissions WPG	14,273.60	1.19%
61040 Regional Trade Show	-	0.00%
61060 National Trade Shows	2,435.60	0.20%
61080 Freight for Trade Shows	-	0.00%
61100 Samples	-	0.00%
61120 Meals/Entertainment	-	0.00%
61140 Travel - Tim Roewe	1,239.20	0.10%
61160 Travel - Others	-	0.00%
61180 Catalog Amortization	-	0.00%

61200 Postage - Selling		0.00%
61220 Auto Expense	1,139.10	0.10%
61230 Show Booth Expense	-	0.00%
<b>SELLING EXPENSE-IN</b>	<b>21,861.10</b>	<b>1.82%</b>
<b>TOTAL SELLING EXPENSE</b>	<b>126,286.18</b>	<b>10.54%</b>
<b>ADMINISTRATIVE</b>		
61240 Misc Sales Expense	-	0.00%
62000 Salaried Office/Mgt	-	0.00%
62010 Hourly - Office	-	0.00%
62020 Salaried Office	1,400.00	0.12%
62022 Production Mgt	-	0.00%
62030 Salaried Art Dept	11,992.00	1.00%
62040 Salaried - Art Dept Lead	-	0.00%
62050 Salaries - Cust Service	25,480.00	2.13%
62080 Simple Plan	-	0.00%
62100 Employee Savings	-	0.00%
62120 Employee Benefits	-	0.00%
62140 Misc Payroll Deductions	(294.80)	-0.02%
62160 Client Gifts	354.68	0.03%
62180 Support	1,644.09	0.14%
62200 Rent - Office	-	0.00%
62220 License & Permits	-	0.00%
62240 Telephone Expense	9,359.80	0.78%
62260 Dues & Subscriptions	2,974.50	0.25%
62280 Business Development	-	0.00%
62300 Telephone Books	-	0.00%
62320 Auto Expense	2,624.15	0.22%
62340 Legal & Accounting	4,708.75	0.39%
62360 Computer Support	12,467.50	1.04%
62380 Health Insurance	4,800.00	0.40%
62400 Health Ins. Emp Share	(2,290.00)	-0.19%
62420 Life Insurance Key	602.50	0.05%
62440 Workman's Comp	11,744.50	0.98%
62460 Liability Ins	-	0.00%
62480 Self Insurance	701.36	0.06%
62500 Management Overwrites	-	0.00%
62520 Consulting Fees	-	0.00%
62540 Salaries - Officers	-	0.00%
62560 Auto Expense	7,187.50	0.60%
62580 Meals & Entertainment	150.00	0.01%
62600 Travel	-	0.00%
<b>TOTAL ADMINISTRATIVE</b>	<b>95,606.52</b>	<b>7.98%</b>
74130 Credit Card Charges	7,431.34	0.62%
74160 Installment Charges	-	0.00%
74190 Collection Fees	-	0.00%
74210 Cash Over/Short	-	0.00%
74220 Amortization - Loan Fees	-	0.00%
74230 Bad Debt	-	0.00%
74250 Misc Expense	-	0.00%
74270 Interest Income	-	0.00%
74290 Scrap Sales	-	0.00%
74310 Gain/Loss Sale of Asset	-	0.00%
74330 Misc Income from Reps	-	0.00%
74350 Misc Income	-	0.00%
<b>TOTAL MISC EXP/INCOME</b>	<b>7,431.34</b>	<b>0.62%</b>
74100 Donations/Misc	625.17	0.05%
76450 Interest Expense	79,589.55	6.64%
		0.00%
<b>TOTAL INTEREST</b>	<b>80,214.72</b>	<b>6.69%</b>
<b>TAXES AND DEPR.</b>		
77100 Taxes - Property	-	0.00%
77200 Taxes - Real Estate	-	0.00%
77210 Taxes - Real Estate MAG	-	0.00%
73200 Taxes - Annual Registration	-	0.00%
73300 Sales Tax	1,489.25	0.00%
73400 Use Tax	1,865.32	0.12%

73500 Payroll Taxes - Factory	21,324.81	0.16%
73600 Payroll Taxes- Office	2,213.41	1.78%
77300 Amortization - Loan Fees	-	0.18%
77400 Deprec. Exp - Leasehold	-	0.00%
77500 Deprec. Exp - Mach & Eq	-	0.00%
77600 Deprec. Exp - Furn & Fix	-	0.00%
77700 Deprec. Exp - Vehicles	-	0.00%

<b>TAXES AND DEPR.</b>	26,892.79	0.00%
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<b>OTHER EXPENSES</b>	-	
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80100 Moving Exp = Freight	-	0.00%
80200 Moving Exp = Labor	-	0.00%
80300 Moving Exp = Maint - Build	-	0.00%
80400 Moving Exp = Equip	-	0.00%
80500 Moving Exp = Sup/Mat/Misc	-	0.00%
80600 Moving Exp = Legal & Account	-	0.00%
80700 Moving Exp = Computer Support	-	0.00%

<b>TOTAL OTHER EXPENSES</b>		0.00%
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<b>NET INCOME/(LOSS)</b>	(44,901.61)	0.00%
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**2016 Consolidated Income Statement**

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4/10/2017

January 1, 2016 through 12/31/16

CODE	DESCRIPTION	CONSOLIDATED	% SALES
<b>SALES</b>			
40900	Sales - Covers	189,567.00	4.96%
40920	Sales - Magnets	442,875.00	11.59%
40930	Sales - Map	-	0.00%
40940	Sales - Memo Board	248,957.00	6.52%
40950	Sales - Magnetic Pouch	-	0.00%
40955	Sales - Economic Br	-	0.00%
40960	Sales - Stuffer Charge	3,489.44	0.09%
40970	Sales - Business Cards	-	0.00%
40987	Sales - Sales Screen Crg	3,487.00	0.09%
40990	Sales - Dist Products	28,974.44	0.76%
40999	Sales - SMT	118,478.40	3.10%
41000	Sales - WPG	278,457.12	7.29%
42000	Sales - Hazel	1,278,974.20	33.48%
43000	Sales - The Leather Source	341,897.00	8.95%
44000	Sales - Laser Specialties	348,478.20	9.12%
45000	Sales - Chapparal	29,874.55	0.78%
41600	Sales - Bags	178,948.54	4.68%
41700	Sales - AAFES	227,874.27	5.96%
41800	Sales - Freight Out Billed	167,874.44	4.39%
41850	Sales - Other	2,478.14	0.06%
<b>TOTAL SALES</b>		<b>3,890,684.74</b>	<b>101.84%</b>
<b>RETURNS</b>			
49000	Cancelled Contract/ Refund	(8,741.24)	-0.23%
49010	Returns & Allowances	-	0.00%
49020	Contract Credits	-	0.00%
49030	Cash Sales Discount	(27,458.11)	-0.72%
49035	Coupon Discount	-	0.00%
49040	Cash Discount. Non Approved	(22,741.87)	-0.60%
49045	Rebates	-	0.00%
49050	Ad Layout Credit	(11,460.00)	-0.30%
49060	Customer Refunds /overpaid	-	0.00%
<b>TOTAL RETURNS</b>		<b>(70,401.22)</b>	<b>-1.84%</b>
<b>TOTAL INCOME</b>		<b>3,820,283.52</b>	<b>100.00%</b>
<b>COST GOODS SOLD</b>			
51200	Cost - Covers	62,557.44	1.64%
51220	Cost - Magnets	169,860.14	4.45%
51240	Cost - Maps	-	0.00%
51260	Cost - Memo Boards	92,458.35	2.42%
51280	Cost - Magnetic Pouch	-	0.00%
51300	Cost - Economic Brochure	-	0.00%
51320	Cost - Dist Products	17,878.14	0.47%
51340	Cost - Other	-	0.00%
52000	Cost - Printing	6,647.87	0.17%
51380	Postage	38,975.69	1.02%
51400	COGS - WPG	133,485.10	3.49%
51450	COGS - Hazel	821,786.21	21.51%
51500	COGS - Leather	189,478.19	4.96%
51550	COGS - Laser	204,147.44	5.34%
51600	COGS - Chapparal	16,787.15	0.44%
51601	COGS - Bags	157,487.48	4.12%
51650	COGS - SMT	41,787.31	1.09%
51700	Inventory Variance	185,689.39	4.86%
51750	Rebates	10,487.44	0.27%
<b>TOTAL COST GOODS SOLD</b>		<b>1,824,637.41</b>	<b>47.76%</b>
<b>Gross Profit</b>		<b>1,995,646.11</b>	<b>52.24%</b>



**PRODUCTION COST**

53130 Laser Gas	3,214.10	0.08%
53140 Freight Out - Paid	104,587.14	2.74%
53150 Freight Expense In	82,145.46	2.15%
53160 Postage Bulk Mailing	-	0.00%
53170 Purchase Discounts	-	0.00%
53180 Imprinting Dies	16,457.22	0.43%
53190 Imprint Dies - Related Exp	-	0.00%
53195 Production Dies	3,458.11	0.09%
53200 Salaries - Management	84,310.75	2.21%
53300 Salaries - Production	22,458.21	0.59%
53400 Direct Labor	224,158.08	5.87%

**TOTAL PRODUCTION COST**

540,789.07 14.16%

**TOTAL COGS / PRODUCTION**

2,365,426.48 61.92%

**FACTORY OVERHEAD**

56200 Office Supplies	8,847.91	0.23%
56300 Art Supplies	5,587.94	0.15%
56400 Manufacturing Supplies	8,845.87	0.23%
56500 Packaging Supplies	32,148.44	0.84%
56600 Printing Expense	-	0.00%
56700 Misc, Equipment	-	0.00%
56800 Electric Expense	179,457.14	4.70%
56850 Elec. Income Magnet	(121,720.00)	-3.19%
56870 Utilities Gas	-	0.00%
56900 Water/Sewer Expense	10,874.10	0.28%
57000 Trash Expense	4,414.14	0.12%
57100 Rent - Building	342,000.00	8.95%
57200 Equipment Lease	987.22	0.03%
57300 Repairs & Maint - Building	18,457.24	0.48%
57400 Repairs & Maint - Equip	4,214.37	0.11%
57500 Misc. Factory Expense	-	0.00%

**TOTAL FACTORY OVERHEAD**

494,114.37 12.93%

**SELLING EXPENSE-OUT**

60200 Overwrite Commissions	-	0.00%
60220 Commissions Paid	287,415.78	7.52%
60240 Reclaims	(9,247.55)	-0.24%
60260 Monthly Bonus Commissions	18,745.10	0.49%
60280 Delivery Bonus	17,147.44	0.45%
62300 Hiring Bonus	-	0.00%
60320 Sales Incentive	-	0.00%
60340 Lodging - Sales Meetings	-	0.00%
60360 Housing Sales Reps	-	0.00%
60400 Housing - Improvements	-	0.00%
60440 Housing - Maint	-	0.00%
60500 Spouse Bonus	-	0.00%
60520 Sales Meeting Misc	-	0.00%
60540 Convention	-	0.00%
60550 Def comp disp.	-	0.00%
60600 Advertising	-	0.00%

**TOTAL SELLING EXPENSE-OUT**

314,060.77 8.22%

**SELLING EXPENSE-IN**

61000 Advertising	1,247.40	0.03%
61020 Commissions WPG	48,457.20	1.27%
61040 Regional Trade Show	-	0.00%
61060 National Trade Shows	72,458.98	1.90%
61080 Freight for Trade Shows	-	0.00%
61100 Samples	-	0.00%
61120 Meals/Entertainment	-	0.00%
61140 Travel - Tim Roewe	18,457.14	0.48%
61160 Travel - Others	-	0.00%
61180 Catalog Amortization	-	0.00%

61200 Postage - Selling		0.00%
61220 Auto Expense	4,752.10	0.12%
61230 Show Booth Expense	-	0.00%
<b>SELLING EXPENSE-IN</b>	<b>145,372.82</b>	<b>3.81%</b>
<b>TOTAL SELLING EXPENSE</b>	<b>459,433.59</b>	<b>12.03%</b>
<b>ADMINISTRATIVE</b>		
61240 Misc Sales Expense	-	0.00%
62000 Salaried Office/Mgt	-	0.00%
62010 Hourly - Office	42,424.13	1.11%
62020 Salaried Office	13,780.00	0.36%
62022 Production Mgt	-	0.00%
62030 Salaried Art Dept	32,887.00	0.86%
62040 Salaried - Art Dept Lead	-	0.00%
62050 Salaries - Cust Service	58,457.24	1.53%
62080 Simple Plan	-	0.00%
62100 Employee Savings	-	0.00%
62120 Employee Benefits	(450.00)	-0.01%
62140 Misc Payroll Deductions	(489.44)	-0.01%
62160 Client Gifts	-	0.00%
62180 Support	2,489.60	0.07%
62200 Rent - Office	-	0.00%
62220 License & Permits	-	0.00%
62240 Telephone Expense	22,789.10	0.60%
62260 Dues & Subscriptions	4,288.50	0.11%
62280 Business Development	-	0.00%
62300 Telephone Books	-	0.00%
62320 Auto Expense	3,345.10	0.09%
62340 Legal & Accounting	-	0.00%
62360 Computer Support	28,784.51	0.75%
62380 Health Insurance	10,874.11	0.28%
62400 Health Ins. Emp Share	(3,148.22)	-0.08%
62420 Life Insurance Key	1,205.00	0.03%
62440 Workman's Comp	27,894.54	0.73%
62460 Liability Ins	-	0.00%
62480 Self Insurance	2,248.14	0.06%
62500 Management Overwrites	-	0.00%
62520 Consulting Fees	-	0.00%
62540 Salaries - Officers	-	0.00%
62560 Auto Expense	1,458.11	0.04%
62580 Meals & Entertainment	-	0.00%
62600 Travel	1,278.54	0.03%
<b>TOTAL ADMINISTRATIVE</b>	<b>250,115.96</b>	<b>6.55%</b>
74130 Credit Card Charges	(30,478.14)	-0.80%
74160 Installment Charges	-	0.00%
74190 Collection Fees	-	0.00%
74210 Cash Over/Short	-	0.00%
74220 Amortization - Loan Fees	-	0.00%
74230 Bad Debt	-	0.00%
74250 Misc Expense	-	0.00%
74270 Interest Income	-	0.00%
74290 Scrap Sales	-	0.00%
74310 Gain/Loss Sale of Asset	-	0.00%
74330 Misc Income from Reps	(548.11)	-0.01%
74350 Misc Income	-	0.00%
<b>TOTAL MISC EXP/INCOME</b>	<b>(31,026.25)</b>	<b>-0.81%</b>
74100 Donations/Misc	2,245.55	0.06%
76450 Interest Expense	208,478.24	5.46%
<b>TOTAL INTEREST</b>	<b>210,723.79</b>	<b>5.52%</b>
<b>TAXES AND DEPR.</b>		
77100 Taxes - Property	-	0.00%
77200 Taxes - Real Estate	-	0.00%
77210 Taxes - Real Estate MAG	-	0.00%
73200 Taxes - Annual Registration	-	0.00%
73300 Sales Tax	3,108.45	0.08%
73400 Use Tax	4,897.54	0.13%

73500 Payroll Taxes - Factory	15,478.45	0.41%
73600 Payroll Taxes- Office	3,678.28	0.10%
77300 Amortization - Loan Fees	-	0.00%
77400 Deprec. Exp - Leasehold	-	0.00%
77500 Deprec. Exp - Mach & Eq	-	0.00%
77600 Deprec. Exp - Furn & Fix	-	0.00%
77700 Deprec. Exp - Vehicles	-	0.00%
<b>TAXES AND DEPR.</b>	<b>27,162.72</b>	<b>0.71%</b>
<b>OTHER EXPENSES</b>		
80100 Moving Exp = Freight	-	0.00%
80200 Moving Exp = Labor	-	0.00%
80300 Moving Exp = Maint - Build	-	0.00%
80400 Moving Exp = Equip	-	0.00%
80500 Moving Exp = Sup/Mat/Misc	-	0.00%
80600 Moving Exp = Legal & Account	-	0.00%
80700 Moving Exp = Computer Support	-	0.00%
<b>TOTAL OTHER EXPENSES</b>	<b>-</b>	<b>0.00%</b>
<b>NET INCOME/(LOSS)</b>	<b>(17,719.64)</b>	<b>-0.46%</b>

**2016 Consolidated Balance Sheet**

4/10/2017

**DAC BALANCE SHEET**

January 1, 2016 through December 31, 2016

CODE	DESCRIPTION	CONSOLIDATED
11200	Cash in Bank	18,789.14
11400	Petty Cash	1,845.20
		-
	<b>TOTAL CASH</b>	<b>20,634.34</b>
		-
12100	Accounts Receivable	492,479.82
12300	Due to Reps	-
12600	Advance to Employees	-
13200	Inventory	1,403,058.21
13400	Catalog	22,487.00
14200	Advance to Reps	-
14400	Prepaid Expenses	44,787.24
14600	Due From Tim	-
14500	Due From WPG	-
14655	Due From Show Me Trophy	-
		-
	<b>TOTAL REC/PREPAID EXP</b>	<b>1,962,812.27</b>
		-
	<b>TOTAL CURRENT ASSETS</b>	<b>1,983,446.61</b>
		-
16200	Leasehold Improvements	37,790.77
16400	Machinery & Equipment	1,292,229.50
16600	Furniture & Fixtures	187,780.30
16650	Show Vehicles/Trailers	163,500.00
16700	Vehicles	266,080.87
17200	A/D -Leasehold Improvement	(18,437.00)
17400	A/D - Machinery & Equip	(1,164,993.00)
17600	A/D - Furniture & Fixtures	(187,154.00)
17800	A/D - Vehicles	(386,296.00)
		-
	<b>TOTAL DEPRECIATION</b>	<b>190,501.44</b>
		-
18150	Deferred Comp Plan	-
18400	Sales Tax Bond	200.00
18500	8 Shares Wash Civ Bond	200.00
18600	Prepaid Loan Fees	-
18650	Accum Amortization	-
18655	Covenant Not to Compete	2,000.00
18656	Accum Amortization	(828.00)
18660	Goodwill	7,000.00
18661	Accum Amortization	(2,378.00)
		-
	<b>TOTAL OTHER ASSETS</b>	<b>6,194.00</b>
	<b>TOTAL ASSETS</b>	<b>2,180,142.05</b>
		-
21200	Accounts Payable	279,962.19
21300	Commissions Payable	-
21400	Customer Deposits	-

21500 Customer Deposits	-
21600 Sales Tax Payable	-
21700 Wages Payable	-
	-
<b>TOTAL ACCOUNTS PAYABLE</b>	<b>279,962.19</b>

CODE	DESCRIPTION	CONSOLIDATED
22000	Federal Tax Withholding	-
22100	FICA/Medicare Withholding	378.44
22200	State Withholding	2,108.57
22400	Futa Withholding	1,647.41
22600	Suta Withholding	(784.32)
22700	Sales Tax Payable	1,124.77
22800	Misc Payroll Deductions	-
22900	Simple Plan	-
22910	Employee Savings	-
22920	Taxes	-
	<b>TOTAL TAXES PAYABLE</b>	<b>4,474.87</b>
26200	N/P First State Bank	589,457.00
26201	N/P Biz2Credit	398,741.00
26202	N/P New Frontier Bank-4 color	76,248.00
26205	N/P Bank of Washington LOC	
26206	N/P BW Hazel LOC	
26455	N/P Tim Roewe	426,276.27
26457	N/P Concordia Bank	-
26458	N/P New Frontier Bank	432,240.00
26650	Due to WPG/DAC/SMT	-
	<b>TOTAL LONG TERM LIABILITIES</b>	<b>1,922,962.27</b>
31100	Common Stock	2,000.00
31200	Retained Earnings	(465,115.62)
31300	Current Earnings	(17,719.64)
31400	Treasury Stock	(700,000.00)
31500	Additional contributed capital	1,153,577.98
32000	Dividends	-
33300	Suspense Account	-
	<b>TOTAL SHAREHOLDERS EQUITY</b>	<b>(27,257.28)</b>
	<b>TOTAL LIAB/OWN EQUITY</b>	<b>2,180,142.05</b>

0.00

B26 (Official Form 26)- Cont.

**Exhibit C**

**Description of Operations for [name of entity]**

[Describe the nature and extent of the estate's interest in the entity.

Describe the business conducted and intended to be conducted by the entity, focusing on the entity's dominant business segment(s). Indicate the source of this information.]

DAC One has 3 main divisions.

Din Ad Co - is a direct sales company that sells display, direct mail advertising to small business. Wpb produces what DAC sells, mainly magnetic memo boards, state shaped magnets, 4"x9" magnets and phone book covers. Phone book covers have been phased out almost completely.

WDB - Washington Promotional Group is a wholesale manufacturer of promotional products. We sell through distributors that sell to the end user. We make office products, awards & gifts.

SMT - Show Me Trophies is a retail trophy store.

B26 (Official Form 26) (01/14)

United States Bankruptcy Court  
Eastern District of Missouri

In re Timothy M. Roewe +  
Long S. Roewe  
Debtor

Case No. 17-47469

Chapter 11

**PERIODIC REPORT REGARDING VALUE, OPERATIONS AND PROFITABILITY OF  
ENTITIES IN WHICH THE ESTATE OF [NAME OF DEBTOR]  
HOLDS A SUBSTANTIAL OR CONTROLLING INTEREST**

This is the report as of 11/22/17 on the value, operations and profitability of those entities in which the estate holds a substantial or controlling interest, as required by Bankruptcy Rule 2015.3. The estate of [Name of Debtor] holds a substantial or controlling interest in the following entities:

Name of Entity	Interest of the Estate	Tab #
<u>TMR LLC</u>	<u>100%</u>	

This periodic report (the "Periodic Report") contains separate reports ("Entity Reports") on the value, operations, and profitability of each entity listed above.

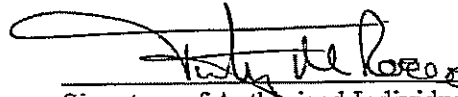
Each Entity Report shall consist of three exhibits. Exhibit A contains a valuation estimate for the entity as of a date not more than two years prior to the date of this report. It also contains a description of the valuation method used. Exhibit B contains a balance sheet, a statement of income (loss), a statement of cash flows, and a statement of changes in shareholders' or partners' equity (deficit) for the period covered by the Entity Report, along with summarized footnotes. Exhibit C contains a description of the entity's business operations.

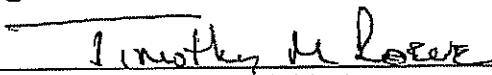
**THIS REPORT MUST BE SIGNED BY A REPRESENTATIVE OF THE TRUSTEE OR DEBTOR IN  
POSSESSION.**

The undersigned, having reviewed the above listing of entities in which the estate of [Debtor] holds a substantial or controlling interest, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that the listing is complete, accurate and truthful to the best of his/her knowledge.

B26 (Official Form 26)– Cont.

Date: \_\_\_\_\_

  
\_\_\_\_\_  
Signature of Authorized Individual

  
\_\_\_\_\_  
Name of Authorized Individual

  
\_\_\_\_\_  
Title of Authorized Individual

[If the Debtor is an individual or in a joint case]

Signature(s) of Debtor(s) (Individual/Joint)

\_\_\_\_\_  
Signature of Debtor

\_\_\_\_\_  
Signature of Joint Debtor



B26 (Official Form 26)- Cont.

**Exhibit A**  
**Valuation Estimate for [Name of Entity]**

[Provide a statement of the entity's value and the value of the estate's interest in the entity, including a description of the basis for the valuation, the date of the valuation and the valuation method used. This valuation must be no more than two years old. Indicate the source of this information.]

TMR LLC IS A SINGLE ASSET  
LLC. THE ASSET IS A 165,000 SQ. FT  
BUILDING LOCATED AT 1100 STAFFORD ST  
WASHINGTON, MO 63090. THIS BUILDING  
WAS APPRAISED AT \$5,440,000.00 IN  
MARCH OF 2016. APPRAISAL WAS ORDERED  
BY NEW FRONTIER BANK.

B26 (Official Form 26)- Cont.

**Exhibit B**  
**Financial Statements for [Insert Name of Entity]**

TMR LLC does not file separate  
tax returns.

Income for 1-1-17 to 6-30-17  
is

Rent from Magnet \$ 150,385.44

Rent from DAC \$ 48,250.01  
(Paid to Tindlow Rose)

Income from Expenses \$ 57,715.97  
paid for Magnet Due  
& reimbursed.

Income

\$ 256,351.42

Paid Expenses

\$ 57,715.97

Utilities/Gas/Water

Paid to Tindlow Rose

\$ 198,635.45

NET

B26 (Official Form 26)- Cont.

**Exhibit B-1**  
**Balance Sheet for [Name of Entity]**  
As of [date]

[Provide a balance sheet dated as of the end of the most recent six-month period of the current fiscal year and as of the end of the preceding fiscal year. Indicate the source of this information.]

TMR LLC HAS NO Balance Sheet.  
Its only ASSET is 1100 Stafford St.  
Outstanding Debt or bills--owed is  
for 2015 & 2016 Property TAXES  
estimated at \$ 160,000 with  
past due penalties applied.

B26 (Official Form 26)- Cont.

Exhibit B-2

Statement of Income (Loss) for [Name of Entity]

Period ending [date]

[Provide a statement of income (loss) for the following periods:

- (i) For the initial report:
  - a. the period between the end of the preceding fiscal year and the end of the most recent six-month period of the current fiscal year; and
  - b. the prior fiscal year.
- (ii) For subsequent reports, since the closing date of the last report.

Indicate the source of this information.]

For 2016 TMR LLC is Estimated  
Income and expenses are

Rent Magnet	\$ 298,415.98
RENT DAC	\$ 360,000.00
Expenses Reimbursed	\$ 116,907.52
Magnet - Utilities	\$ 10,083.32
Ins Magnet	\$ 39,229.80
Taxes Magnet	
Income	<div style="border: 1px solid black; padding: 2px;">\$ 824,636.52</div>

Expenses,	\$ 188,452.50
Dnt Est.	\$ 116,907.52
Utilities Paid	\$ 10,083.32
Ins. Paid	
Expenses,	<div style="border: 1px solid black; padding: 2px;">\$ 315,443.34</div>
NET:	<div style="border: 1px solid black; padding: 2px;">\$ 509,193.18</div>